## ABSTRACT OF THE DISCLOSURE

A magnetic head including a lower core layer and an upper core layer, a non-magnetic gap layer and a coil layer.

The upper core layer is made of an FeNiX (X being an element of one of rhenium Re and molybdenum Mo). A concentration difference of the upper core layer between a concentration of iron by weight percent and a concentration of the element X by weight percent is set to be larger at a leading edge of the upper core layer than at a position of the upper core layer more backward than the leading edge. In this arrangement, the magnetic head is provided with improved overwrite characteristics and accommodates the use of high-frequency recording signals.